

# The Internal Audit Foundation Style Guide - 2019

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## Foundation Name Change

In 2016, the name of the organization changed from The Institute of Internal Auditors Research Foundation (IIARF) or The IIARF to the Internal Audit Foundation. Upon first reference, use the Internal Audit Foundation; all subsequent references, use the Foundation. Do not use a capital “T” on “the” as was done in the past. Do not use an acronym, as was done in the past. The new URL is [www.theiia.org/foundation](http://www.theiia.org/foundation).

## Resources

*Chicago Manual of Style*, 16<sup>th</sup> edition, should be used as the authority for any questions regarding copyediting, grammar, referencing, punctuation, etc. For items not covered in CMS, refer to *Merriam Webster Collegiate Dictionary*, 10<sup>th</sup> edition.

*Associated Press Stylebook* is available online. Good source for receiving updates on current terminology; particularly useful for IT terms. Examples:

Use cellphone, email, smartphone.

Use CPR for all references.

Use workforce, workplace, workday, workstation.

U.K. is acceptable as a noun or adjective. Use UK (no periods) in headlines.

Use website, webcam, webcast, webmaster. But as a short form and in terms with separate words, the Web, Web page, and Web feed.

*Use references in this order:*

- Relevant appendix of The IIA Style Guide
- Main body of The IIA Style Guide
- *Chicago Manual of Style*, 16<sup>th</sup> edition
- *Merriam Webster Collegiate Dictionary*, 10<sup>th</sup> edition

## Order of Sections

Half title (if applicable)

Title page

Copyright page

Dedication

Epigraph (quotation pertinent but not integral to the text at the beginning of the book. If no dedication, place on page v)

Contents

List of illustrations  
List of tables  
Executive Summary  
Foreword  
Preface  
Acknowledgments  
Any other front matter (About the Author)  
Text, including introduction and part titles  
Appendices  
Notes (when including endnotes, please do not use auto-format)  
Glossary  
Bibliography or reference list  
Index  
Any other back matter

## Front Matter

Titles on half title and title pages should not incorporate a colon. Set subtitle smaller.

Do not use the word “by” before the author’s name.

No folios on the half title, title, copyright, parts pages, or dedication pages.

Spell Acknowledgments without the “e” (i.e., not “Acknowledgements”).

For educational products and research books, the table of contents should be called “Contents” not “Table of Contents.”

On the dedication page, do not include “Dedication.”

When an IIA chapter sponsors a project, it is Foundation style to include the chapter’s logo on the title page. The full acknowledgment should be included on the copyright page per CMS 1.19.

## Copyright Page

Do not include the word *disclosure*.

Country of printing

Impression line with number and year of current printing

### *Verbiage for electronic deliverables*

The Foundation also publishes its books in a variety of electronic formats. Some content that appears in print may not be available in electronic books. For more information about Foundation products, visit our website at [www.theiia.org/bookstore](http://www.theiia.org/bookstore).

Each new printing of a book, or impression, may be identified by a line of numerals running below the publishing history. The first group of numerals, reading from right to left, represents the last two digits of succeeding years starting with the date of original publication. The second set, following at least an em space and reading from left to right, represents the numbers of possible new impressions. The lowest number in each group indicates the present impression and date. In figure 1.1, therefore, the impression is identified as the first, and the year of printing as 2008; in figure 1.2, the numbers indicate a third printing in 2010. This method is expedient for printed books, as printers need only delete the lowest number(s) rather than generate new text. Impression lines work to the advantage of readers and publishers both—a new impression not only reflects the sales record of a book but also signals that corrections may have been made. (Note that impression lines for print-on-demand titles are typically changed not with each new order but only to signal that corrections have been made.)

## Sample Copyright Page

Copyright © 2019 by the Internal Audit Foundation. All rights reserved.

Published by the Internal Audit Foundation  
1035 Greenwood Blvd., Suite 401  
Lake Mary, Florida 32746, USA

No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form by any means—electronic, mechanical, photocopying, recording, or otherwise—without prior written permission of the publisher. Requests to the publisher for permission should be sent electronically to: [bookstore@theiia.org](mailto:bookstore@theiia.org) with the subject line “reprint permission request.”

**Limit of Liability:** The Internal Audit Foundation publishes this document for informational and educational purposes and is not a substitute for legal or accounting advice. The Foundation does not provide such advice and makes no warranty as to any legal or accounting results through its publication of this document. When legal or accounting issues arise, professional assistance should be sought and retained.

The IIA’s International Professional Practices Framework (IPPF) comprises the full range of existing and developing practice guidance for the profession. The IPPF provides guidance to internal auditors globally and paves the way to world-class internal auditing.

The IIA and the Foundation work in partnership with researchers from around the globe who conduct valuable studies on critical issues affecting today’s business world. Much of the content presented in their final reports is a result of Foundation-funded research and prepared as a service to the Foundation and the internal audit profession. Expressed opinions, interpretations, or points of view represent a consensus of the researchers and do not necessarily reflect or represent the official position or policies of The IIA or the Foundation.

ISBN-13: 978-1-63454-XXX-X  
23 22 21 20 19 1 2 3 4 5 6

## Preface

When there's a new preface for a new edition, it goes before the original preface.

## Back Matter

Appendices

Notes (when including endnotes, please do not use auto-format)

Glossary

Bibliography or reference list

Any other back matter

## Notes

A note number should generally be placed at the end of a sentence or at the end of a clause. The number normally follows a quotation (whether it is run into the text or set as an extract). Relative to other punctuation, the number follows any punctuation mark except for the dash, which it precedes. See CMS 14.21 for examples. Note reference numbers in text are set as superscript numbers. In the notes themselves, they are normally full size, not raised, and followed by a period.

## Author-date System

Author-date references in text with full citation in references section. CMS 16<sup>th</sup> edition, chapter 15, says, "The author-date system is used by many in the physical, natural, and social sciences and is recommended by CMS for works in those areas." IIA research could fall into the social sciences category.

Examples:

(Ward and Burns 2007, 51)

(Barnes et al. 2008, 118–19)

(Heatherton, Fitzgilroy, and Hsu 2008, 188–189)

According to Reding et al. (2009), corporate governance starts with the board of directors...

With a page number, the reference above would look like this: According to Reding et al. (2009, 23–24), corporate governance starts with the board of directors...

Ineffective monitoring is one of the three reasons for the crisis (ECIIA 2009, FSB 2009). [This is an example of two references at the same time.]

Those with poor corporate governance have definitely suffered (R. Anderson 2009).

According to ECIIA & FERMA (2010, 9):

As a first line of defense, operational management has ownership, responsibility, and...

### *Bullets (as used in the author/date system)*

Example:

“The audit committee should ensure that a combined assurance model is applied to provide a coordinated approach to all assurance activities.” (Principle 3.5) This principle places emphasis on the role played by the audit committee...

Note: The quotation marks are there to show the difference between the exact quote and the author’s commentary. Also note that the period goes inside the quotation marks instead of after the parenthesis. This follows CMS for the author-date system, which says to put the author-date note after the closing period.

### **Quick CMS Style for Notes, Bibliographies, and References**

#### **Book: One Author**

##### **Note:**

1. Wendy Doniger, *Splitting the Difference* (Chicago: University of Chicago Press, 1999), 65.

##### **Bibliography:**

Doniger, Wendy. *Splitting the Difference*. Chicago: University of Chicago Press, 1999.

##### **Reference:**

Doniger, Wendy. 1999. *Splitting the difference*. Chicago: University of Chicago Press.

#### **Book: Two Authors**

##### **Note:**

6. Guy Cowlshaw and Robin Dunbar, *Primate Conservation Biology* (Chicago: University of Chicago Press, 2000), 104–7.

##### **Bibliography:**

Cowlshaw, Guy, and Robin Dunbar. *Primate Conservation Biology*. Chicago: University of Chicago Press, 2000.

##### **Reference:**

Cowlshaw, Guy, and Robin Dunbar. 2000. *Primate conservation biology*. Chicago: University of Chicago Press.



**Book: Four or More Authors**

**Note:**

13. Edward O. Laumann et al., *The Social Organization of Sexuality: Sexual Practices in the United States* (Chicago: University of Chicago Press, 1994), 262.

**Bibliography:**

Laumann, Edward O., John H. Gagnon, Robert T. Michael, and Stuart Michaels. *The Social Organization of Sexuality: Sexual Practices in the United States*. Chicago: University of Chicago Press, 1994.

**Reference:**

Laumann, Edward O., John H. Gagnon, Robert T. Michael, and Stuart Michaels. 1994. *The social organization of sexuality: Sexual practices in the United States*. Chicago: University of Chicago Press.

**Book: Chapter or Other Part of a Book**

**Note:**

5. Andrew Wiese, “The House I Live In’: Race, Class, and African American Suburban Dreams in the Postwar United States,” in *The New Suburban History*, ed. Kevin M. Kruse and Thomas J. Sugrue (Chicago: University of Chicago Press, 2006), 101–2.

**Bibliography:**

Wiese, Andrew. “The House I Live In’: Race, Class, and African American Suburban Dreams in the Postwar United States.” In *The New Suburban History*, edited by Kevin M. Kruse and Thomas J. Sugrue, 99–119. Chicago: University of Chicago Press, 2006.

**Reference:**

Wiese, Andrew. 2006. “The house I live in”: Race, class, and African American suburban dreams in the postwar United States. In *The new suburban history*, ed. Kevin M. Kruse and Thomas J. Sugrue, 99–119. Chicago: University of Chicago Press.

**Book Published Electronically**

**Note:**

2. Philip B. Kurland and Ralph Lerner, eds., *The Founders’ Constitution* (Chicago: University of Chicago Press, 1987). <http://presspubs.uchicago.edu/founders/> (accessed June 27, 2006).

**Bibliography:**

Kurland, Philip B., and Ralph Lerner, eds. *The Founders’ Constitution*. Chicago: University of Chicago Press, 1987. <http://presspubs.uchicago.edu/founders/>. Also available in print form and as a CD-ROM.

**Reference:**

Kurland, Philip B., and Ralph Lerner, eds. 1987. *The founders' Constitution*. Chicago: University of Chicago Press. <http://presspubs.uchicago.edu/founders/>.

### **Article in a Print Journal**

#### **Note:**

8. John Maynard Smith, "The Origin of Altruism," *Nature* 393 (1998): 639.

#### **Bibliography:**

Smith, John Maynard. "The Origin of Altruism." *Nature* 393 (1998): 639–40.

#### **Reference:**

Smith, John Maynard. 1998. The origin of altruism. *Nature* 393: 639–40.

### **Article in an Online Journal**

#### **Note:**

33. Mark A. Hlatky et al., "Quality-of-Life and Depressive Symptoms in Postmenopausal Women after Receiving Hormone Therapy: Results from the Heart and Estrogen/Progestin Replacement Study (HERS) Trial," *Journal of the American Medical Association* 287, no. 5 (2002), <http://jama.ama-assn.org/issues/v287n5/rfull/joc10108.html#aainfo>.

#### **Bibliography:**

Hlatky, Mark A., Derek Boothroyd, Eric Vittinghoff, Penny Sharp, and Mary A. Whooley. "Quality-of-Life and Depressive Symptoms in Postmenopausal Women after Receiving Hormone Therapy: Results from the Heart and Estrogen/Progestin Replacement Study (HERS) Trial." *Journal of the American Medical Association* 287, no. 5 (February 6, 2002), <http://jama.amaassn.org/issues/v287n5/rfull/joc10108.html#aainfo>.

#### **Reference:**

Hlatky, Mark A., Derek Boothroyd, Eric Vittinghoff, Penny Sharp, and Mary A. Whooley. 2002. Quality-of-life and depressive symptoms in postmenopausal women after receiving hormone therapy: Results from the Heart and Estrogen/Progestin Replacement Study (HERS) trial. *Journal of the American Medical Association* 287, no. 5 (February 6), <http://jama.amaassn.org/issues/v287n5/rfull/joc10108.html#aainfo> (accessed January 7, 2004).

#### Article in an online journal

Include a DOI (Digital Object Identifier) if the journal lists one. A DOI is a permanent ID that, when appended to <http://dx.doi.org/> in the address bar of an Internet browser, will lead to the source. If no DOI is available, list a URL. Include an access date only if one is required by your publisher or discipline.

As per CMS, for an article in an online journal, include a DOI (Digital Object Identifier) if the journal lists one. A DOI is a permanent ID that, when appended to <http://dx.doi.org/> in the address bar of an Internet

browser, will lead to the source. If no DOI is available, list a URL. Include an access date only if one is required by your publisher or discipline.

Examples:

1. Gueorgi Kossinets and Duncan J. Watts, "Origins of Homophily in an Evolving Social Network," *American Journal of Sociology* 115 (2009): 411, accessed February 28, 2010, doi:10.1086/599247.
2. Kossinets and Watts, "Origins of Homophily," 439.

Kossinets, Gueorgi, and Duncan J. Watts. "Origins of Homophily in an Evolving Social Network." *American Journal of Sociology* 115 (2009): 405–50. Accessed February 28, 2010. doi:10.1086/599247.

### **Popular Magazine Article**

**Note:**

29. Steve Martin, "Sports-Interview Shocker," *New Yorker*, May 6, 2002, 84.

**Bibliography:**

Martin, Steve. "Sports-Interview Shocker." *New Yorker*, May 6, 2002.

**Reference:**

Martin, Steve. 2002. Sports-interview shocker. *New Yorker*, May 6.

## **Punctuation, Grammar, and Style**

Use smart quotes throughout.

### **Em Dashes**

Omit the space before and after an em dash according to CMS 2.13.

### **En Dashes**

Use an en dash (–) for durations (to separate numbers), and do not put a space before or after.

Example: The committee will meet January 3–4, 2012. Use the en dash when referring to a specific IIA chapter (IIA–Chicago Chapter) or institute (IIA–Australia).

### **Kickers**

Example:

**Knowledge, skills, and experience.** The internal audit activity should assess each assurance provider in terms of qualifications regarding a specific subject matter.

## Numbered Lists in Text

Examples:

...we observe that (1) the internal audit activity has to play a pivotal role in risk management, (2) the internal audit activity is an essential provider of assurance services in risk management and internal controls, and (3) these changes...

If the text preceding the first number completes a sentence, include a colon before the first number:

According to Mervyn King, it is the role of the CAE to set up combined assurance for five reasons: (1) the CAE is a business analyst, (2) the CAE is a networker because he/she talks to the executives and the audit committee, (3) the CAE has independence of mind, and (4) the CAE follows a risk-based plan.

## Bulleted Lists in Text

Do not use periods at the ends of bulleted items unless those items make complete sentences.

Examples (no periods):

Your application must include the following documents:

- Three letters of recommendation
- All diplomas
- A brief essay

Examples (periods):

Use the control panel on your printer to manage basic settings:

- Control the toner usage by turning econo mode on or off.
- Adjust the print quality by changing the resolution settings.
- Manage memory by changing the image adapt setting.

## Percentages

Always use numbers for percentages (even when they are less than 10) and spell out the word “percent” instead of using the symbol. The only exception is when information is presented in a table/graph and numerous percentages are displayed. In such cases, use the “%” symbol.

## Punctuation Introducing a Block Quote

Examples:

If the text preceding a block quote forms a complete sentence, end the sentence with a period.

According to the vice president of the internal audit group for Case 3, combined assurance is the only way to fulfill the requirements of King III.

The board needs to know what the key risks in the group are and how well those risks are being managed. Eighty percent of those key risks are viewed as technical and sustainability risks.

If the text does not form a complete sentence, introduce the block quote with a colon.

Tracking assurance findings and remedial actions is crucial from a transparency perspective. According to a senior manager for Case 3:

The major benefit for the board is to be able to look at the risk profile of the organization and say, “Well, on these risks we’ve got assurance that we are managing them properly,” because we link everything we do back to the risk system.

## Tables and Figures

Tables are labeled on top; figures are labeled on the bottom. Put the source directly below the table or figure. This means that the figure label will be BELOW the figure source.

Use author-date format for source under tables/figures. Example: *Source*: Reding 2009, 214.

Make sure each table and figure is referenced in text by number. Make sure that there is a text reference for each table and figure. If there is not, add one and insert a comment for the author to confirm it.

Number the tables Table 1.1, Table 1.2, Table 1.3, etc.

## Specific Styles

*Abbreviations:* Spell out “that is,” “for example,” and “and so on” in running text; use “i.e.” “e.g.” and “etc.” when in parentheses.

i.e. = that is (specifies or makes more clear)

e.g. = for example; similar to “including” (when you don’t intend to list everything)

*Above/below:* Do not reference something as being “above” or “below” in the text. Use “earlier” or “previously.”

*Academic degrees:* Omit periods in abbreviations of academic degrees (PhD). Spelled-out terms should be lowercased in text.

*Academic/professional titles:* For authors or researchers with multiple titles, limit the listing to four. Example: John Smith, PhD, CIA, CCSA, CGAP

*Acronyms:* Acronyms should be defined the first time used in a chapter and then the acronym should be used throughout the chapter.

*Affect/effect:* *Affect*, almost always a verb, means to “influence, have an effect on” (the adverse publicity affected the election). *Effect*, usually a noun, means “an outcome, result” (the candidate’s attempted explanation had no effect). But it may also be a verb meaning “to make happen, produce” (the goal had been to effect a major change).

*Afterward/afterwards:* Use “afterward.”

*Audit department:* Use “audit organization” or “audit group” instead.

*Auditee:* Use “client” instead.

*Backward/backwards:* Use “backward.”

*Blogs:* Titles of blogs should be set in italics; titles of blog entries should be in quotation marks.

*Colons:* When a colon is used within a sentence, the first word following the colon is lowercased unless it is a proper name. When a colon introduces two or more sentences, when it introduces a speech in dialogue or an extract, or when it introduces a direct question, the first word following it is capitalized. (See CMS 6.59 and 6.63 for examples.)

*Commas:* Use serial commas (the final comma before a conjunction). Example: Cats, dogs, and horses.

*Company/organization/management:* Company, organization, and management are singular. Use “it” when referring to company, organization, and management, not “they.”

*Compose/comprise:* Parts compose the whole and the whole is comprised of the parts. You compose things by putting them together. Once the parts are put together, the object comprises or is comprised of the parts. “Comprised of” is incorrect.

*Conjunctions:* Be mindful of whether the author starts sentences with “And” or “But” too frequently. Not every sentence needs to begin, “And let’s turn now…” or “But that wasn’t all…”

*Contractions:* Avoid contractions, except when their use makes a sentence less awkward, they are particular to the author’s voice, or when the context demands such informal treatment, as in casual dialogue. However, don’t change “let’s” to “let us” — the latter is too formal.

*Double spaces:* Delete all double spaces after periods.

*Ellipses:* Ellipses indicate the omission of a word or phrase. They should be formatted as three spaced periods. Do not use ellipses (1) before the first word of a quotation, even if the beginning of the original sentence has been omitted; or (2) after the last word of a quotation, even if the end of the original sentence has been omitted, unless the sentence as quoted is deliberately incomplete (see CMS 13.53).

*Farther/further:* “Farther” refers to distance; “further” means additional, or is used metaphorically.

*First, second, etc.:* Not “firstly” and “secondly.”

*Headings:* Initial cap all words except conjunctions and prepositions (no matter how many letters they are). However, if one of these words ends the heading, it should be capped. For example: “This Is What We Are Looking For.” Lowercase the articles “the,” “a,” and “an,” and the conjunctions “and,” “but,” “for,” “or,” and “nor.” See CMS 8.157 for further explanation.

*Hyphenated words in title/subtitles and heads/subheads:* When a capitalized word is a hyphenated compound, capitalize both words. Example: “Self-Sustaining Reactions”

*Hyphens:* Never use a hyphen after an adjective ending in “ly.”

*Important/importantly:* It’s “more important” not “more importantly.”

*In order to:* Use “to.”

*Internal audit function:* Use internal audit “activity” instead.

*ISACA:* ISACA no longer uses Information Systems Audit & Control Association. Just use “ISACA.”

*Lay, lie:* “Lay” is the action word; “lie” is the state of being.

Wrong: The body will *lay* in state until Wednesday.

Right: The body will *lie* in state until Wednesday.

Right: The prosecutor tried to *lay* the blame on him.

(However, the past tense of “lie” is “lay.”)

Right: The body *lay* in state from Tuesday until Wednesday.

Wrong: The body *laid* in state from Tuesday until Wednesday.

Right: He *laid* the pencil on the pad.

Right: He had *laid* the pencil on the pad.

Right: The hen *laid* an egg.

*Like/as:* Don’t use “like” for “as” or “as if.”

*Lists:* Lists should not be punctuated with commas or semicolons. Initial caps should be used in all lists consistently. Periods should be used for list entries that are complete sentences.

*Management and organization are singular:* Don’t refer to as “they.” Example: The organization is struggling with the changes. It will address the issues.

*Mind-set:* Not “mindset.”

*Myriad:* It’s “myriad things were done” – not “a myriad of things were done.”

*Non-:* Don’t hyphenate “non” in front of a word unless it would be confusing without the hyphen. Use “nonaudit.”

*Numbers:*

- Spell numbers from one to nine; use numerals for 10 and above.
- Use 1980–1990 (not 1980–90).
- Use numerals for cents: 43 cents, 0.3 cents.
- Use a comma for numbers with four or more digits (e.g., 4,000).
- In tables, align numbers on decimals.
- With percents within text, always use numeral: 1 percent, 10 percent, 200 percent.
- If statistical or survey information, use the percentage symbol.
- Use all numerals in a series (4, 9, and 14 experiments).

*Okay:* Spell out okay. It’s not “OK” or “O.K.”

*Over/more than:* Say “more than 30 exhibits” rather than “over 30 exhibits.”



*Percent:* Spell out “percent” in text, but it is okay to use % in tabular material. If % is used, there should be no space between the symbol and the number.

*Possessives:* To form the possessive of any noun (proper or otherwise), add an apostrophe and an “s.” A singular noun that ends in “s” still requires an apostrophe “s.” Exceptions include names that have two “s” sounds in the last syllable, such as “Arkansas.” For possessives of classical proper names ending in an eez sound, add apostrophe-s (“Xerxes’s armies”).

*Preventive* rather than *preventative*.

*Prior to:* Use “before.”

*Proper:* Use “appropriate” or “correct.”

*Quotation marks:* Closed quotation marks always come *after* a comma or period and *before* a colon or semicolon.

*Re-creating:* Not “recreating.”

*Résumé:* Not “resume.”

*Road map:* Not “roadmap.”

*Since/because:* Use “because” rather than “since.” “Since” denotes time (since our last time together).

*Standalone:* Not “stand-alone.”

*Sub-:* Don’t hyphenate “sub” in front of a word unless it would be confusing without the hyphen.

*Than/then:* “Than” (comparison) “then”(a description of time).

*That/which:* These apply to things, not people. “That” is used to introduce restrictive clauses and is *not* preceded by a comma. “Which” is used to introduce nonrestrictive clauses and *is* preceded by a comma. “Which” clauses contain additional, nonessential information.

*Timely:* Use “timely” rather than “in a timely manner.”

*Toward/towards:* Use “toward.”

*Trademark symbols:* It is not necessary to use these symbols in a book’s interior content. They are often distracting and serve little purpose to enhance the reader’s experience. But a name brand should be capitalized. If, for some reason, the trademark symbol must be included either to fulfill an author’s preference or a unique legal reason, it should be used only once behind the first instance that the trademarked brand name occurs in the main body of text.

*U.S./U.K.:* Both are acceptable as a noun or an adjective. In headlines, use US (no periods). [Change effective 1/26/15]

*Utilize:* Say “use” rather than “utilize.”

*website/Internet/Net:* “website” is one word, with “web” lowercase; “Internet” and “Net” are capped.

*Who/that:* “Who” is for people; “that” is for things.

*Who/whom:* Be sure to notice whether “who” is the subject of the verb that follows rather than the objective of the preceding preposition or verb. For example: “A nineteen-year-old woman, to whom the room was rented, left the window open.” Or: “A nineteen-year-old woman, who rented the room, left the window open.”

*Words used as words:* When a word or term is not used functionally but is referred to as the word or term itself, it is italicized. For example, “The term *governance* is often used in internal auditing.”

## **IIA/Foundation Awards**

### **Bradford Cadmus Memorial Award**

The Bradford Cadmus Memorial Award is a tribute to the memory of Bradford Cadmus—author, educator, researcher, and the first managing director of The IIA.

### **Certification Awards - William S. Smith Award (CIA)**

The William S. Smith Award is named in honor of William S. Smith, CIA, The IIA’s first chairman of the Board of Regents, a former IIA chairman of the board, and a driving force behind the development of the Certified Internal Auditor®(CIA®) program. Awards are based on individual performance on the core exam parts (Parts 1, 2, and 3). With year-round testing, award recipients must pass each exam part on their first attempt within one year of taking the first exam part.

### **Esther R. Sawyer Research Award**

This annual award from the Internal Audit Foundation is granted to an individual entering or currently enrolled at the undergraduate or graduate level or has completed the program in internal auditing at an Internal Auditing Education Partnership school, based on submission of an original manuscript on a specific topic related to modern internal auditing.

### **John B. Thurston Award (Internal Auditor)**

The Board of Directors of The IIA established the award in March 1952 as a tribute to the memory of John B. Thurston, its first international president and an eminent authority in the field of internal auditing.

### **Leon R. Radde Educator of the Year Award**

Each year, the Academic Relations Committee seeks individuals who have made outstanding contributions to internal auditing in the area of education for its Leon R. Radde Educator of the Year Award.

### **Outstanding Contributor Award**

Five awards are presented annually to authors of articles published in *Internal Auditor* that are judged the best by the Communications Advisory Committee.

### **Victor Z. Brink Award for Distinguished Service**

The Victor Z. Brink Award for Distinguished Service was established to recognize individuals who, over time, have given unusual and outstanding service to the profession of internal auditing through participation in the activities of The IIA.

### **William G. Bishop III CIA Lifetime Achievement Award**

The Institute's Board of Directors formally established the William G. Bishop III CIA Lifetime Achievement Award in December 2004 to recognize individual members who, through a lifetime of accomplishments and dedication to The IIA, have impacted the practice of internal auditing, advanced the awareness of The IIA, and inspired professionals around the world to make a difference in our profession and in the organizations we serve.

## **Checking Quotations**

All quoted matter should be checked against the original source for both content and citation before a manuscript is submitted for publication. The authorial task is crucial because manuscript editors will not have access to all the sources that the author has used. In book publishing, the author is finally responsible for the accuracy of a work. Most book publishers do not perform fact-checking in any systematic way or expect it of their manuscript editors unless specifically agreed upon up front. Nonetheless, obvious errors, including errors in mathematical calculations, should always be pointed out to the author, and questionable proper names, bibliographic references, and the like should be checked and any apparent irregularities queried. See CMS 2.53.

## **Documentation**

Refer to Part 3 of *Chicago Manual of Style*, 16<sup>th</sup> edition, for all documentation matters.

Do not use automatic formatting for endnotes or footnotes.

Use *ibid.* for notes that immediately follow a note from the same source. It takes the place of the name(s) of the author(s) or editor(s), the title of the work, and as much of the succeeding material as is identical. *Ibid.* should be capitalized and Roman with a period.

Example:

5. Farmwinkle, *Humor of the Midwest*, 241.
6. *Ibid.*, 258–59.

## Source Information

Source information should be edited in consultation with the publisher and in conformance with any letters of permission. If permissions are outstanding, the publisher, not the editor, should take up the matter with the author.

Create a permission form for the authors. (Appendix A: “Sample Documents”—Wiley & Sons example at the end of this style guide.)

## Industry Terminology

### Internal Audit vs. Internal Auditing

“Internal audit” is used to refer to the function or department in an organization, instead of “internal auditing.” Use “internal auditing,” however, when referring to the overall profession or discipline.

Examples:

- Mary worked with internal audit to identify her department’s control weaknesses.
- We need to confer with internal audit.
- I work in internal audit.
- The practice of internal auditing...
- The challenges associated with internal auditing...
- The definition of internal auditing...

Continue to use “internal audit” as a modifier (e.g., “the internal audit department”). Also, avoid using “IA” as an abbreviation for internal audit/internal auditing.

### Internal Audit Activity vs. Internal Audit Function

When referring to a generic department, use *internal audit activity*. Do not use internal audit department or internal audit function. Also, when referring to a survey instrument, use internal audit activity.

## Common Body of Knowledge (CBOK)

The IIA's Global Internal Audit Survey  
The CBOK study

Report I: Characteristics of an Internal Audit Activity  
Report II: Core Competencies for Today's Internal Auditor  
Report III: Measuring Internal Auditing's Value  
Report IV: What's Next for Internal Auditing?  
Report V: Imperatives for Change: The IIA's Global Internal Audit Survey in Action

## Types of Deliverables

### Research Report

Use tables, figures, exhibits, and charts as appropriate. Do not categorize all as "Exhibits."

*Back matter:*

Organize endnotes by chapter and restart numbering for each chapter (CMS 14.41).  
Vision and sponsorship information  
The Internal Audit Foundation Board of Trustees  
The Internal Audit Foundation Committee of Research and Education Advisors (CREA)

### Educational Product (book or handbook)

*Back matter:*

Organize endnotes by chapter and restart numbering for each chapter (CMS 14.41).

### Technical Manual or Study Guide

*Back matter:*

Organize endnotes by chapter and restart numbering for each chapter (CMS 14.41).

### White Paper or Case Study (downloadable versions only)

Refer to *Internal Auditing's Role in Risk Management* (Oracle White Paper) for style and layout preferences.

### E-books

Hyperlinked table of contents to include everything in the book, including each element in the front matter

## **Proofreader Checklist**

### **Copyright Page**

Is ISBN accurate? (Check against production checklist.)

Is date of publication accurate?

### **Contents Page**

Do chapter titles match chapter openings exactly?

Are correct page numbers given on contents page?

Are all sections of book listed, including notes, etc.?

Do running heads match the contents page and chapter openings?

Are all heads of the same level (A, B, C, etc.) consistent in format?

Are subheads properly capitalized?

Chapter displays—are the positions, fonts, display initials, etc., consistent throughout?

Are subheads in the correct level (A, B, C)?

Are subheads consistent: font, spacing, headline style or sentence case, etc.?

Are tables and charts consistent: font, spacing, etc.?

### **Textual Graphic Consistency, Front Matter, and Back Matter**

Mark loose lines.

Is the copyright page complete?

Is the front matter in the correct order?

Is the back matter order consistent with the table of contents?

### **Spelling, Grammar, and Other Items**

Confirm facts whenever possible (spelling of names, dates, etc.).

Flag missing information (charts, illustrations, or text).

Flag any awkward word usage, potentially libelous material, or anything that strikes you as peculiar (incorrect or misleading facts, etc.).

Read footnotes as you read text and flag any that don't seem to match. Correct, if possible, or query the author.

Are note numbers consecutive within the chapters?

Do note numbers correspond to endnotes?

### **Global Changes**

Delete blank lines. Search for [paragraph mark] [paragraph mark] and replace with [paragraph mark].

Delete double spaces. Search for [space] [space] and replace with [space].

Delete space before paragraph. Search for [paragraph mark] [space] and replace with [paragraph mark].

Delete space at end of paragraph. Search for [space] [paragraph mark] and replace with [paragraph mark].

Delete tabs at end of paragraphs. Search for [tab character] [paragraph mark] and replace with [paragraph mark].

Change three periods to ellipses. Search for [period] [period] [period] and replace with [Ctrl] [Alt] [period]

## Manual Changes

Set up page with one-inch margins.

Change underlining to italics.

Fix quotation marks and apostrophes. Ensure that smart quotes are used instead of straight quotes.

Make sure punctuation after an italicized word is Roman, not italics.

Check for proper use of en dashes and em dashes.

Convert footnotes to endnotes.

Turn off any auto-format options, including auto-numbering for endnotes. Source numbers should be superscript and notes should be formatted manually.

Create a table of contents manually.

Single space the document.

Use one space between sentences.

Align text flush left, not justified.

Turn off hyphenation function.

Make double hyphens em dashes. Ensure they are used correctly.

Use italics instead of bold.

Use italics instead of underlining for emphasis.

Ensure all chapters are numbered and use numerals for chapter numbers.

Lowercase “chapter” when referring to chapter and number in text.

Do not use periods with subheads.

## Wordy Wording

The following list includes some of the more commonly used wordy expressions. The list is not all-inclusive, and its reduced expressions and examples are neither the only choices nor necessarily the best choices.

<b>Wordy Expression</b>	<b>Reduced Expressi</b>	<b>Wordy Example</b>	<b>Reduced Example</b>
a single, a single one	one, a, an	Assign a single color.	Assign one color. Assigna color.
add together	add	When we add the numbers together,	When we add the numbers
all the, all of the	all, the	From all the lists From all of the lists	From the lists From all lists
as well as	and	Create files as well as users.	Create files and users.
at a later time	later	You can open the report at a later time.	You can open the report later.
at the same time	simultaneously	Reports are fom1atted at the same time.	Reports are formatted simultaneously
broken up	divided	When a report is broken up into	When a report is divided into
carry out	conduct, discharge, implement	The system carries out the command.	The system implements the command.
create a new, create new	create	To create a new report To create new reports	To create a report To create reports
different (preceded by <i>a</i> or <i>an</i> )	another	If a link points to a different link	If a link points to another object
fill in	complete, enter	Fill in the application. Fill in the required information.	Complete the application. Enter the required information.
find out	discover, ascertain, determine	You can find out which factors are most important.	You can determine which factors are most important.
go back	return	Go back to the previous	Return to the previous



<b>Wordy Expression</b>	<b>Reduced Expression</b>	<b>Wordy Example</b>	<b>Reduced Example</b>
in order to	to	In order to create a Web	To create a Web page,
larger in size	larger	Some files are larger in size than others.	Some workbook files are larger than others.
leave out	exclude	Leave out cross- references.	Exclude cross-references.
line up	align	To line up decimal points	To align decimal points
make up	constitute, compose, create	If you make up a report header	If you compose a report header
more than one	multiple	A workbook can include more than one worksheet.	A workbook can include multiple worksheets.
need to	must	You need to enter a	You must enter a password.
not include	exclude	If you do not include at least one numeric value	If you exclude all numeric values
PDF format	PDF	Preview reports in PDF	Preview reports in PDF
point out	identify, explain	Point out the most important points.	Explain the most important points.
prior to	before	Prior to changing your	Before changing your
put off	postpone	Put off the due date.	Postpone the due date.
put together	assemble	As you put the pieces	As you assemble the pieces
refer to	see	Refer to Chapter 3.	See Chapter 3.
set up	design, configure, build, install, create	When you set up your system When you set up Excel	When you configure your system When you install Excel
stand for	represent	X stands for a letter.	X represents a letter.
take off	deduct, remove	Take off five percent. Take off all prefixes.	Deduct five percent. Remove all prefixes.
think about	contemplate, examine, consider,	Think about what you want to say.	Consider what you want to say.
whether or not	whether	Decide whether or not to calculate the worksheet.	Decide whether to calculate the worksheet.

work out	devise, form,	Work out the details.	Formulate the details.
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## Worthless Words

The words in the following checklist are frequently, but not always, worthless. In some cases, the words indicate need for revision, as well as deletion.

Worthless Word	Example with Worthless Word	Example Without Worthless Word
already	If they are already named	If they are named
always	When you right-click, a menu is always displayed.	When you right-click, a menu is displayed.
appropriate	Enter an appropriate file name.	Enter a file name.
both	To display both first and last names	To display first and last names
different	Select two different formats.	Select two formats.
either	Click either Yes or No.	Click Yes or No.
exactly	Names must match exactly.	Names must match.
existing	Select an existing report.	Select a report.
have has	When you have finished After the report has been processed  A name has to be entered.	When you finish After the report is processed A name must be entered.
IS	This chapter is an explanation of Joe's salary is equal to Mary's salary.	This chapter explains Joe's salary equals Mary's salary.
of	Select one of the following options: A number of formats This topic provides descriptions of	Select an option: Numerous formats This topic describes
separate	Define two separate folders.	Define two folders.
specific	<b>If</b> you enter a specific number,	If you enter a number,
take	The report takes the information and analyzes it. If you take into account	The report analyses the information. If you consider
then	Select the object and then define	Select the object and define
there	There are a number of formats available. If there are multiple lists in the report	Many formats are available.  <b>If</b> the report contains multiple lists,
up	Start up the server Add up the numbers. Sum up the column.	Start the server. Add the numbers. Sum (or total) the column.
will	After you log on, a confirmation message will be displayed.	After you logon, a confirmation message is displayed.

## Basic Book Cover Elements

(For consideration: Do we want to distinguish between Ed Products and the Foundation books or go case by case, depending on the audience/subject matter?)

### Front Cover:

- Title (and subtitle, if there is one).
- Author(s) name and credentials (limit four listings). Always place CIA first, then list other designations; the only exception being doctoral titles (PhD, JD), which should appear before CIA. Masters- or undergraduate-level designations (MBA, BA, etc.) are not listed.
- The Internal Audit Foundation logo.

### Spine:

- Title (and subtitle, if not too long).
- The Internal Audit Foundation logo (short stacked version).

### Back Cover:

- Back cover copy (including a short author bio).
- Bar code with ISBN – 13-digit ISBN should appear within the bar code and above it as well.
- Marketing number.
- The Internal Audit Foundation logo.

## Appendix A

### Sample Document

#### Wiley & Sons Sample Permission Request Form

Wiley::Sample Permission Request Form

**Home / Resources For / Authors / Book Authors / Scientific, Technical, Medical, and Scholarly / Manuscript Guidelines for Scientific, Technical, Medical, and Scholarly / Copyrights and Permissions /**

## Sample Permission Request Form

### Sample Permission Request Form

Date: \_\_\_\_\_ Wiley Permission # \_\_\_\_\_

To: \_\_\_\_\_ Wiley manuscript page \_\_\_\_\_

or

Wiley figure # \_\_\_\_\_

I am preparing a manuscript to be published by John Wiley & Sons, Inc.:

Author/tentative title:

\_\_\_\_\_

I request your permission to include the following material in this and all subsequent editions of the above-referenced book, in all media of expression now known or later developed and in all foreign language translations and other derivative works published or prepared by John Wiley & Sons, Inc. or its licensees, for distribution throughout the world, and also in versions made by nonprofit organizations for use by blind or physically handicapped persons. Appropriate credit will be given as provided below.

Author(s) and/or editor(s): \_\_\_\_\_

Title of book or periodical: \_\_\_\_\_

Title of selection: \_\_\_\_\_

Copyright date: \_\_\_\_\_

From page \_\_\_\_\_, line \_\_\_\_\_, beginning with the words: \_\_\_\_\_

To page \_\_\_\_\_, line \_\_\_\_\_, ending with the words: \_\_\_\_\_

Figure # \_\_\_\_\_ on page \_\_\_\_\_ Table # \_\_\_\_\_ on page \_\_\_\_\_  
(if necessary, attach continuation sheets)

Please indicate agreement by signing and returning the enclosed copy of this letter to me. In signing, you warrant that you are the sole owner of the rights granted and that your material does not infringe upon the copyright or other rights of anyone. If you do not control these rights, I would appreciate your written response letting me know to whom I should apply. Thank you,

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Name

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Requester's return address/email address  
Agreed to and accepted:

by: \_\_\_\_\_

(signature) (title) (date)

Credit and/or copyright notice:

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